

Wasatch Mental Health Services Special Services District  
DISTRICT

FY2005  
YEAR

## CERTIFICATION OF BUDGET

### ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17A, Part 4 of the *Utah Code*, I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Wasatch mental Health Services Special Services District for the fiscal year ending June 30, 2005 as approved and adopted by resolution on June 28, 2005. A public hearing, which met the requirements of the *Utah Code*, section (indicate which):

☒ 17A-1-412 and 413, (applicable to entities who are adopting a budget prior to beginning of the fiscal year)

☐ 59-2-918 and 919, (applicable to entities who have budgeted a tax rate increase)

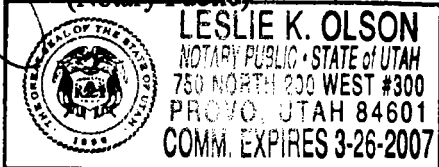
was held on June 28, 2005.

Signed: \_\_\_\_\_

Todd W. Phillips  
Todd W. Phillips, CPA  
CFO, Fiscal & Administrative Services Director  
Budget Officer

Subscribed and sworn to this 29

day of July, 2005.

Leslie K. Olson  
(Notary Public)  


**WASATCH MENTAL HEALTH SPECIAL SERVICES DISTRICT**

**TENTATIVE BUDGET**

For the year ended June 30, 2006

Adopted 6/28/05

	GENERAL FUND			ENTERPRISE FUND		
	ACTUAL EXPENDITURES PRIOR YEAR	CURRENT YEAR	BUDGET	ACTUAL EXPENDITURES PRIOR YEAR FY04	CURRENT YEAR FY05	BUDGET
<b>REVENUES</b>						
Taxes: Property						
Other:						
Fee-in-Lieu of Taxes						
Charges for Services				721,245	1,217,016	1,135,500
Interest Income				120,365	178,533	155,000
Other: Federal & State Pass Through				4,349,240	4,526,700	5,090,764
Other Financing Sources:						
Treatment Contracts				10,934,616	11,127,716	11,117,796
Residential Contracts				1,123,470	1,199,775	1,191,750
Other Revenue				404,885	407,921	445,000
Transfers from Other Funds						
Contribution from Fund Balance						
<b>TOTAL REVENUES</b>				17,653,821	18,657,661	19,135,810
<b>EXPENSES</b>						
Salaries and Benefits				12,515,462	12,708,304	14,353,961
Other Operating Expenses				4,061,420	4,112,388	4,238,235
Depreciation				406,424	472,500	484,984
Capital Outlay						
Debt Service						
Other: Extraordinary Items				(105,921)	-	
Other Financing Uses:						
Transfers to Other Funds						
Contribution to Fund Balance				776,436	1,364,469	58,630
<b>TOTAL EXPENSES</b>				17,653,821	18,657,661	19,135,810

**Wasatch Mental Health Services  
Special Service District  
Resolution No. 2005-\_\_\_\_\_**

WHEREAS, in accordance with Sections 17A-1-412 and 17A-1-413, Utah Code Annotated, 1953 as amended, the Governing Authority of the Wasatch Mental Health Services Special Service District, held a public hearing on June 28, 2005, at the Utah County Administration Building, 100 E. Center Street, Room 1400, Provo, Utah, for the purpose of considering the adoption of the final budget for Fiscal Year 2006 for the Wasatch Mental Health Services Special Service District, to-wit:

*See attached Schedule*

NOW, THEREFORE, be it resolved by the Governing Authority of the Wasatch Mental Health Services Special Service District, assembled this 28th day of June, 2005, that pursuant to Section 17A-1-417, Utah Code Annotated, 1953 as amended, it does hereby adopt the above-mentioned final budget for Fiscal Year 2006 for the Wasatch Mental Health Services Special Service District, pursuant to the Schedule which is attached hereto, and incorporated herein by reference.


DATED this 28th day of June, 2005.

GOVERNING AUTHORITY OF THE  
WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICE DISTRICT

  
\_\_\_\_\_  
Steve White, Chairman

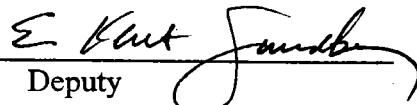
ATTEST:

Kim T. Jackson  
Utah County Clerk/Auditor

By:   
\_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

C. Kay Bryson  
Utah County Attorney

By:   
\_\_\_\_\_  
Deputy

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

**REVENUE**

State & Federal Legislative Allocations

4110 State Operating Revenue  
4120 Utah County Match Revenue  
4130 State Federal Fund Revenue  
4132 Federal Children's Fund Revenue  
4140 State Comprehensive Fund Revenue  
4160 State Children's Fund Revenue  
4170 State Appropriation for the Unfunded

**Total Grants**

Treatment Contracts

4210 Title 19 Medicaid Title XIX  
4211 Title 19 Foster Care FFS Revenue  
4213 Title 19 Other FFS Revenue  
4215 Title 19 Medicaid Title XIX Match  
4216 Title 19 Foster Care FFS Match  
4217 Title 19 Other FFS Match  
4220 Title 20 Revenue  
4221 Alpine SD Outreach Revenue  
4225 Nebo SD Outreach Revenue  
4229 Provo SD Outreach Revenue  
4237 Special Rehab Services Revenue  
4241 Domestic Violence Revenue  
4248 Alpine SD Life & Learning Revenue  
4252 Vantage Point Temp Shelter Revenue  
4254 Vantage Point Family Revenue  
4255 Mental Health Court Revenue  
4257 Autism Revenue  
4258 Reconnect Revenue  
4259 Vantage Point Youth Revenue  
4260 Children's Justice Center Revenue  
4261 Utah County Jail Revenue  
4262 PATH Grant Revenue  
4263 Provo City Housing Grant Revenue  
4264 Other Agency Psych DCFS Revenue

FY 2004 Actual	FY05 Approved Budget	FY 2006 Budget Request
-	-	-
666,640	695,500	721,201
274,200	277,600	301,000
75,200	76,100	78,400
2,822,600	2,930,900	3,039,200
510,600	546,600	566,800
		384,164
4,349,240	4,526,700	5,090,764
12,054,122	11,900,000	12,700,000
550,670	550,000	800,000
21,160	25,000	51,000
(2,823,168)	(3,396,345)	(3,746,499)
(110,134)	(110,000)	(160,000)
(13,068)	(7,125)	(15,000)
18,778	12,500	12,500
30,966	85,140	50,000
-	-	-
38,774	98,360	35,000
-	-	-
28,000	24,000	12,000
62,000	62,000	62,000
13,186	13,000	14,500
370,957	374,613	482,048
-	17,500	35,000
360,800	406,500	412,506
40,185	112,400	90,000
100,000	101,577	-
(3,235)	-	-
5,554	12,500	20,000
-	60,000	60,000
8,794	13,000	13,000
-	-	-

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
4266 PASRR Revenue	123,275	125,000	132,740
4267 DCFS Consultation & Therapy	57,000	57,000	57,000

**Total Treatment Contracts**

	<b>10,934,616</b>	<b>10,536,620</b>	<b>11,117,796</b>
4268 State Hosp Child Outplacement Revenue	74,910	90,000	54,000
4269 State Nursing Home Fund Revenue	17,810	17,800	17,750
4270 State IMD Fund Revenue	188,095	193,500	185,000
4272 State Hosp Outplacement Revenue	10,290	10,000	5,000
4275 New Vista Youth Revenue	527,453	600,000	600,000
4280 New Vista Family Revenue	208,579	200,000	200,000
4285 Homeless Trust Fund Revenue	13,000	20,000	30,000
4290 Runaway Youth RHY Grant Revenue	83,333	100,000	100,000

**Total Residential Contracts**

	<b>1,123,470</b>	<b>1,231,300</b>	<b>1,191,750</b>
4410 Personal Payments	405,038	360,000	400,000
4415 Housing Contngncy Fund Coll.	(412)	-	-
4430 Insurance	98,453	250,000	320,000
4440 Medicare Part B	200,134	350,000	345,500
4445 Medicaid Crossover	17,997	17,000	70,000
4450 Other Third Party	36	-	-
4460 Medicaid IH	-	-	-
<b>Total Collections</b>	<b>721,246</b>	<b>977,000</b>	<b>1,135,500</b>
<b>Other Revenue</b>			
4500 Records	16,614	8,000	20,000
4505 Maplevue Maintenance	8,647	7,800	1,000
4510 Form 20 Revenue	14,403	14,000	36,000
4515 DFS Unfunded Revenue	36,773	26,500	40,000
4520 Donation	11,240	-	-
4530 Interest	95,237	70,000	130,000
4535 Interest-ProvoCtyHsg/Maplevue	25,128	25,000	25,000

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
4537 Dividend Income	6,297	6,200	6,500
4540 Payson Facility Rents	190,671	185,000	185,000
4542 IRT Rents/Room & Board	53,402	50,000	55,000
4544 Meal Program	3,745	3,000	3,000
4550 Sale of Assets	-	-	-
4555 Bad Debt Collections	13,489	25,000	50,000
4570 Program Sales	-	-	-
4573 Restitution	9,600	9,600	9,600
4575 Cost of Goods Sold	(6,395)	(6,000)	(5,750)
4576 Vending Machine Revenue	2,395	2,100	1,750
4577 Thrift Store Revenue	7,098	7,500	4,800
4578 Thrift Store Purchases	(164)	(250)	(500)
4579 Rental Revenue	31,444	38,500	33,000
4580 Other Service Fees/PPA's	1,568	6,200	3,600
4585 Witness/Subpoena Fees	4,057	4,500	2,000
4590 Gain on Sale of Asset	-	-	-
<b>Total Other Revenue</b>	<b>525,249</b>	<b>482,650</b>	<b>600,000</b>
<b>TOTAL REVENUE</b>	<b>17,653,821</b>	<b>17,754,270</b>	<b>19,135,810</b>
<b>EXPENDITURES</b>			
<b>Personnel</b>			
5110 Base Wages	7,875,589	8,159,521	8,985,852
5115 Non-Merit Base Wages	855,460	872,398	977,411
5120 Non-Merit Overtime	14,171	20,000	20,500
5125 Merit Overtime	29,921	23,000	23,575
5130 Paid-Out Leave	79,603	90,000	-
5135 Salary Adjustment		-	-
<b>Total Employee Wages</b>	<b>8,854,744</b>	<b>9,164,919</b>	<b>10,007,337</b>
<b>Contract Wages</b>			
5150 Contract Crisis Coverage	52,055	52,500	53,556
5160 Contract Services	67,200	96,150	72,592
5170 Contract MD-In Hosptl	-	42,590	40,000
5180 Contract MD-Other	90,994	61,720	63,000

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
5190 Contract MD-On Call	9,030	10,500	10,500
5195 Contract MD-Jail	1,480	-	-
<b>Total Contract Wages</b>	<b>220,758</b>	<b>263,460</b>	<b>239,648</b>
<b>Employee Benefits</b>			
5205 Accrued Benefits	-	-	-
5210 FICA Tax	643,919	680,210	753,691
5220 Retirement	1,073,945	1,203,414	1,318,259
5225 Retirement Incent Stipend Exp	43,144	-	-
5230 Medical Insurance	1,315,395	1,358,601	1,509,094
5235 Medical/Dental Prem Retirees	61,847	59,994	161,174
5240 Dental Insurance	150,336	156,067	162,036
5245 Optical Insurance	35,338	40,040	39,342
5250 Life Insurance	11,819	12,218	12,656
5260 Disability Insurance	47,916	48,659	54,325
5270 Workers Comp Insurance	42,557	62,353	69,794
5280 Unemployment Insurance	13,745	18,185	26,605
5290 Mental Health Benefits	-	-	-
<b>Total Employee Benefits</b>	<b>3,439,960</b>	<b>3,639,741</b>	<b>4,106,976</b>
<b>TOTAL PERSONNEL</b>	<b>12,515,462</b>	<b>13,068,120</b>	<b>14,353,961</b>
<b>TRAVEL</b>			
<b>In-State Travel</b>			
5312 Mileage Reimbursement	18,382	24,050	28,750
5313 Transportation	386	450	450
5314 Lodging	904	3,920	5,120
5315 Perdiem	522	2,530	4,580
5316 Other In-State Travel	-	100	150
5318 Car Allowance	3,600	3,600	3,600
<b>Total In-State Travel</b>	<b>23,794</b>	<b>34,650</b>	<b>42,650</b>
<b>Out-of-State Travel</b>			
5322 Mileage Reimbursement	-	-	-

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

5323 Transportation  
5324 Lodging  
5325 Perdiem  
5326 Other Out-of-State Travel

**Total Out-of-State Travel**

**TOTAL TRAVEL**

**CURRENT EXPENSES**

Office Maintenance

5420 Office Supplies  
5425 Protective Payee Expense  
5430 Office Equipment Expense  
5440 Office Equipment Repair  
5450 Office Equipment Serv Agr  
5460 Office Equipment Lease  
5470 Printing & Copying  
5480 Postal Expense  
5490 Magazines & Newspapers  
5495 Shredding & Recycling Svcs  
5496 Voice Equipment Expense

**Total Office Expense**

Occupancy Expense

5505 Facility Lease  
5510 Rent  
5512 Storage Rental  
5513 Equipment Rent  
5515 Utilities  
5517 Cellular Phone Usage  
5520 Telephone  
5525 Contents Insurance  
5530 Building Insurance  
5535 Janitorial Services  
5540 Janitorial Supplies

FY 2004 Actual	FY05 Approved Budget	FY 2006 Budget Request
1,392	8,650	9,850
347	11,400	7,500
35	5,850	6,850
-	-	2,000
<b>1,774</b>	<b>25,900</b>	<b>26,200</b>
<b>25,568</b>	<b>60,550</b>	<b>68,850</b>
22,854	27,000	20,000
2,949	3,200	3,500
8,203	11,300	10,100
-	650	750
5,337	14,500	15,000
-	-	1,000
41,796	48,350	25,000
11,072	14,800	12,000
2,291	3,350	3,600
3,719	8,000	5,400
308	9,895	11,600
<b>98,530</b>	<b>141,045</b>	<b>107,950</b>
-	-	-
2,100	-	17,200
2,981	1,500	2,400
1,398	1,500	2,400
183,606	235,000	244,900
33,430	40,880	45,549
38,799	42,700	48,000
3,961	10,400	7,986
25,658	26,700	32,000
9,138	8,500	8,670
18,358	18,000	17,410



**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
5545 Furniture & Equip Expense	133,014	59,000	85,670
5546 Furniture & Equip Maint	2,278	6,500	100
5547 Furniture & Equip Repair	2,770	5,000	1,500
5548 Maintenance Tools & Equip	767	750	800
5549 Furn & Equip Maint Svc Agr	4,673	3,000	-
5550 Building Maintenance	43,666	62,500	48,500
5560 Yard Maintenance	14,078	22,000	15,000
5565 Appliance Maintenance	-	-	-
5570 Other Occupancy Expense	4,320	5,600	500
5575 Tenant Facility Lease	-	-	-
5580 Tenant Occupancy Expenses	2,806	4,100	3,500
<b>Total Occupancy Expense</b>	<b>527,802</b>	<b>553,630</b>	<b>582,085</b>
<b>Professional Services</b>			
5610 Attorney Fees	12,904	13,000	6,500
5620 Auditing Fees	39,640	32,000	35,000
5635 Answering Service	1,075	800	700
5640 Physician Outpt Title 19	12,117	1,500	15,000
5645 MH Center Outpt Title 19	-	-	-
5650 Contract Outpt Title 19	32,748	35,000	20,000
5655 Custodial Care	20,057	25,000	-
5660 Hospital Contract	163,272	100,000	100,000
5661 IHC MD Service	161,667	16,600	-
5664 Other Hospital Contract Title 19	-	-	-
5665 UVRMC Hospital Contract Title 19	1,299,248	1,200,000	1,350,000
5666 Physician Inpatient Title 19	1,442	1,500	2,000
5667 Seclun & Restraint Title 19	739	-	-
5668 Seclun & Restraint Unfunded	1,160	-	-
5670 Sanity Exams	-	-	-
5680 Other Professional Services	21,982	24,080	11,000
<b>Total Professional Services</b>	<b>1,768,050</b>	<b>1,449,480</b>	<b>1,540,200</b>
<b>Staff Support</b>			
5710 Books	6,724	9,800	6,510
5720 Journals	2,288	4,150	3,040

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
5730 Facility Licenses	5,564	1,200	6,000
5740 Membership Fees	2,158	41,130	39,380
5750 Education & Training Mandatory	22,292	23,020	24,320
5755 Education & Training Professional Development	35,264	20,020	38,700
5760 Professional Liability Insurance	85,565	73,000	74,650
5765 General Liability Insurance	9,711	26,700	24,880
5770 Annual Staff Training	8,012	13,300	15,600
5775 Employee Drug Testing	5,216	10,000	7,000
5780 Staff Meals	7,377	4,950	5,020
5785 Center Wide Conference	10,335	10,000	11,180
5790 Other Staff Support	11,295	17,550	15,250
<b>Total Staff Support</b>	<b>211,799</b>	<b>254,820</b>	<b>271,530</b>
Professional Supplies			
5810 Testing Materials	8,155	7,800	1,750
5820 Education & Training Materials	6,148	10,000	4,150
5830 Medical Supplies	3,408	6,050	4,460
5840 Clinical Record Supplies	4,771	6,200	6,200
<b>Total Professional Supplies</b>	<b>22,483</b>	<b>30,050</b>	<b>16,560</b>
Patient Expense			
5910 Activities	55,670	70,950	71,250
5915 Residential Activities	9,897	10,200	10,200
5920 Meals	188,892	214,150	200,000
5922 Kitchen Supplies	16,888	20,600	17,500
5925 Clothing	5,922	6,650	6,450
5930 Member Education	788	10,000	13,000
5935 Title 19 Paydown/Spnddwn	94,960	140,000	140,000
5940 Purchased Services	27,818	27,650	33,100
5945 Allowances	2,484	2,600	2,600
5950 Pharmacy	76,086	71,000	128,100
5952 Medical	2,073	2,850	3,800
5955 Lab	527	1,000	1,000
5960 Miscellaneous Patient Expense	4,678	21,750	6,750

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
<b>Total Patient Expense</b>	<b>486,683</b>	<b>599,400</b>	<b>633,750</b>
<b>Data Processing</b>			
6110 Data Processing Services	2,952	10,500	10,100
6120 Data Processing Supplies	3,672	8,500	6,000
6130 Data Processing Maintenance	373	2,000	2,000
6140 Data Processing Service Agr.	56,561	91,000	54,490
6150 Data Processing Equip Exp.	36,854	56,150	85,100
6160 Data Processing Equip Lease	-	-	-
6170 Data Processing Software Exp.	4,435	12,400	13,380
6180 Data Processing WAN Charges	17,880	19,800	15,360
6185 Data Processing Uni/Care Exp.	10,403	1,780	45,600
6190 Data Processing Miscellaneous	-	-	-
<b>Total Data Processing</b>	<b>133,131</b>	<b>202,130</b>	<b>232,030</b>
<b>Vehicle Expense</b>			
6210 Gasoline	5,646	5,900	6,000
6220 Lubricants	987	1,200	1,000
6230 Vehicle Repairs	8,602	7,500	8,000
6235 Vehicle Cleaning & Detailing	975	2,500	1,000
6240 Vehicle Insurance	41,710	45,000	60,000
6250 Vehicle Lease	-	-	-
6260 State Vehicle Lease	105,292	145,000	145,000
6270 Client Transportation	6,524	6,000	6,080
<b>Total Vehicle Expense</b>	<b>169,736</b>	<b>213,100</b>	<b>227,079</b>
<b>Other Expenses</b>			
6305 Advertising	3,695	4,000	2,200
6310 Recruiting	5,116	3,500	6,500
6315 Donations	-	-	-
6320 Bank Charges	124	2,000	2,500
6330 Interest Expense	696	100	-
6335 Late Penalties	24	-	-
6340 Authority Board Expense	809	2,000	4,000
6345 Advisory Board Expense	489,812	2,000	2,000

**WASATCH MENTAL HEALTH SERVICES  
SPECIAL SERVICES DISTRICT  
FY 2006 BUDGET**

Adopted 6/28/05

	<b>FY 2004 Actual</b>	<b>FY05 Approved Budget</b>	<b>FY 2006 Budget Request</b>
6355 Bad Debt Expense	(12)	554,572	350,000
6360 Miscellaneous Expenses	-	-	-
6365 Lost or Stolen Funds	-	-	-
6385 Directors & Officers Insurance	-	3,500	3,500
6395 HCFA/CMS Fee	117,375	129,152	187,500
6397 Loss on Disposition of Asset	-	-	-
<b>Total Other Expenses</b>	<b>617,637</b>	<b>700,824</b>	<b>558,200</b>
<b>TOTAL CURRENT EXPENSES</b>	<b>4,035,851</b>	<b>4,144,479</b>	<b>4,169,385</b>
Depreciation Expense			
7610 Dep Exp - Furnishings	6,117	7,689	8,000
7620 Dep Exp - Equipment	27,247	34,436	35,000
7630 Dep Exp - Computer Equip	50,752	50,997	48,500
7640 Dep Exp - Residential Assets	16,483	16,483	16,500
7650 Dep Exp - Treatment Assets	-	-	-
7660 Dep Exp - Building Improvements	72,399	79,766	85,000
7670 Dep Exp - Land Improvements	14,540	15,016	15,016
7680 Dep Exp - Buildings	205,032	260,364	260,468
7690 Dep Exp - Vehicles	13,854	16,370	16,500
<b>Total Depreciation Expense</b>	<b>406,424</b>	<b>481,121</b>	<b>484,984</b>
9001 Miscellaneous Expenses	(105,921)	-	-
9005 Contingent Medicaid Payback Expense	-	-	-
<b>Total Extraordinary Events</b>	<b>(105,921)</b>	<b>-</b>	<b>-</b>
<b>TOT EXP BEFORE OVERHEAD</b>	<b>16,877,385</b>	<b>17,754,270</b>	<b>19,077,180</b>
6398 Administrative Overhead	-	-	-
<b>TOTAL EXPENSES</b>	<b>16,877,385</b>	<b>17,754,270</b>	<b>19,077,180</b>
<b>NET INCOME(LOSS)</b>	<b>776,436</b>	<b>0</b>	<b>58,630</b>